



DIAL DONCASTER

(A Company Limited by Guarantee)

(Company Number 04436063)

(Charity Number 1103621)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2013

DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

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DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2013

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2013.

Reference and Administrative Information

Charity name:	DIAL Doncaster
Charity registration number:	1103621
Company registration number:	04436063
Registered office and operational address:	Unit 9/11 Shaw Wood Business Park Shaw Wood Way Doncaster DN2 5TB

Trustees/Management Committee

President	Rosie Winterton MP
Chairperson	Dr S P Ekins
Vice Chairperson	Mrs J Smith
Charity Trustees	Mr J Dunlop Mrs E Dunlop Dr S P Ekins Mrs S Hope Mrs A Laud Mrs B M Smith Mrs J Smith Ms K Maddison (appointed 3 December 2012) Mr E Laud (appointed 18 March 2013) Mr D Lister (resigned 3 December 2012) Ms D Osborne (resigned 1 April 2012) Ms M Shores (resigned 20 August 2012) Ms E Ward (resigned 17 September 2012)

Directors of the Company	Dr S P Ekins Mrs A Laud
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Company Secretary	Mrs P Arrand
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Senior Management Team

Chief Executive	Mrs P Arrand (until 1 July 2013 then Ms L Lee)
Deputy Chief Executive	Mr K Lee
Office Manager	Mr M Talbot
Finance Manager	Mrs P Barnett
Information Manager	Ms L Lee (until 30 June 2013)

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Auditor	BDO LLP 2nd Floor Fountain Precinct Balm Green Sheffield S1 2JA
Bankers	Yorkshire Bank plc St Sepulchre Gate Doncaster DN1 1SJ
Solicitors	Taylor Bracewell 17-23 Thorne Road Doncaster DN1 2RP

Structure, Governance and Management

Governing Document

DIAL Doncaster is a charitable Company Limited by Guarantee and is governed by its Memorandum and Articles. It has two Directors and a Company Secretary. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Members of the Management Committee

The "Charity Trustees", for the purposes of charity law are known as Members of the Management Committee. Members of the Management Committee who served during the year and up to the date of this report are set out on page 1. Two "Trustees", Dr S P Ekins and Mrs A Laud, are also Directors of the Limited Company.

DIAL Doncaster is managed by the Management Committee comprising of up to 15 elected Trustees. The Committee is responsible for ensuring the organisation is working within the bounds of the Memorandum and Articles. Members are service users, a volunteer representative, a JP, retired business people and representatives from other charities and statutory bodies.

Committee Members are elected at the charity's Annual General Meeting.

The Board of Trustees have a detailed knowledge in a wide range of fields (for example Manager of an organisation for Children with Special Needs, Head Occupational Therapist, Social Worker, hospital governor etc). The Trustees provide details of their skills and experience to the charity to ensure it maintains an appropriate level of skill within the Board.

Management Committee Members are fully aware of their responsibilities regarding the organisation.

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Trustee Induction and Training

All new Members have an induction into the organisation and training courses are offered.

The Trustees are familiar with the work of the charity and they are encouraged to visit the services provided. New Trustees meet with the existing Committee to familiarise themselves with the charity and the context within which it operates. Areas covered:

- The obligations of Management Committee Members.
- The main documents which set out the operational framework of the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- The vision and values of the charity and future plans, objectives and targets as laid out in DIAL Doncaster's Business Plan.

Trustees are also provided with information and signposted to the various Charity Commission publications.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate the significant risks. The risk management started with an examination of core operations and categories of assets. Throughout the process the Committee and Staff determined the levels of risk the organisation could withstand and the cost effectiveness of activities the organisation could undertake to minimise the risk. The Committee considered all the different types of risk that the organisation might face. There may be some overlap, but generally these included risks arising from:

- Management Committee/legal structure.
- The fact that DIAL employs staff – employment legislation, loss of key people, recruitment difficulties, insecure jobs, long-term sickness.
- The services the organisation offers – competition, duplication of services by other organisations.
- The services delivered – loss of reputation.
- Use of information technology.
- Use of premises and equipment – outgrow building, equipment becomes out of date.
- Financial procedures.
- Reliance on grants and other external factors – economic climate, public sector spending cuts, loss of funding.
- Operation and success of charity shops, shop closure.
- Operation and success of assets for hire, closure.
- Management of cash flow.

For each risk, or groups of similar risks, it was considered firstly how it was likely to occur and, secondly, how serious the impact would be.

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FOR THE YEAR ENDED 31 MARCH 2013

Organisational Structure

The Committee meets monthly and receives detailed reports from the Chief Executive and Finance Manager. The volunteers can have a representative on the Committee. At present this position is vacant. There is also a Finance Sub-Group and a Staffing Sub-Group.

Managers of the company are:

- Chief Executive
- Deputy Chief Executive
- Office Manager
- Finance Manager

The Chief Executive is responsible to the Trustees via monthly meetings. In the absence of the Chief Executive, the Deputy Chief Executive will take on this role. All Team Leaders line manage staff and volunteers.

There are currently 21 paid staff and 51 volunteers.

Other Organisations

DIAL Doncaster is proactive in collaborating with voluntary and statutory agencies in order to provide an appropriate service for disabled people. Cross referral is done with other agencies and meetings are held to share information and provide mutual support.

Objectives and Activities

Aims of the Organisation

DIAL Doncaster's Mission Statement is:

"We aim to provide an easily accessible Information and Advisory Service for people who live in the Doncaster area. By providing this service we aim to raise the awareness of disability issues in order to influence change. We aim to empower and enable disabled people to live a more enriched and independent life".

DIAL Doncaster aims to continuously improve the quality of its existing services and to introduce new services to meet the needs of its client group. The organisation will endeavour to expand all aspects of its work including the knowledge and skills of its paid and unpaid staff through development and training.

Key Organisational Themes and Public Benefit Statement

The organisation provides a range of high quality and continually improving services to enhance the quality of life of disabled people throughout the Doncaster Metropolitan Borough.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2013

Public Benefit Statement

The Trustees have had regard to the guidance issued by the Charity Commission in relation to Public Benefit in determining the actions and objectives of the Charity. The Trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2006.

DIAL Doncaster's services are available to people with any disability (physical, sight or hearing impairment, learning difficulties or mental health problem). The service is also offered to those with long term health conditions (e.g. cancer, heart disease), carers, statutory and voluntary healthcare professionals, and local businesses and schools that need information to support the people they are caring and providing a service for.

The Trustees feel it is clear from the Charity's objectives and aims, the targets set for the Charity and its performance against those targets that DIAL Doncaster brings substantial public benefit.

Information, Advice and Support

DIAL provides information, advice and support in order to empower disabled people and encourage their participation in influencing DIAL's other services, which are developed in a way that meets their needs.

The service is delivered by telephone contact, letters, personal contact (office or home visits), outreach surgeries and via DIAL's website and touch screen kiosks in the Doncaster Community. DIAL's service users also have direct access to the information and resources area. DIAL publishes information booklets, such as DIAL's Disability Information Guide, and fact sheets on a variety of subjects, including Equipment for Independent Living, Wheelchair Hire, Housing, Disabled Facilities Grant, Arts, Leisure, Personal Budgets, etc. DIAL's service users often need help and support in making use of this information. Advice and advocacy involves staff members explaining the options available and empowering service users to decide on an appropriate course of action.

Welfare Benefits

DIAL Doncaster gives a full Welfare Benefits Service which assists clients to complete difficult and complicated benefits forms. The service provides clear explanation of benefit decisions, and if required to challenge those decisions, up to first tier tribunal representation. The Benefits Service can be accessed by service users at DIAL's main office, one of its satellite locations or by home visits. Telephone advice is also given to clients and information can be obtained from DIAL's website.

DIAL's Welfare Benefits Team is in its nineteenth year, having commenced in October 1994 and starting with one Welfare Benefits Officer. It now has five Specialist Advisers, one Administration officer and two Volunteers. The need for welfare benefits advice shows that continued expansion will remain an integral part of DIAL's services in the future and now incorporates debt and housing issues.

BME Communities

DIAL Doncaster has a Black and Minority Ethnic Community Officer who gives advice and support for Doncaster's ethnic communities. This is done via the Helpline or workshops and events. Information days are also arranged and gentle exercise classes. Four volunteers from different ethnicities (e.g. Pakistani - 2, Polish and Chinese) assist with this service.

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Awareness and Equality

To promote awareness and equality within the Doncaster Metropolitan Borough, DIAL can offer training workshops at local primary schools and after-school groups on Disability Awareness and Equality. This training can be given to other organisations. Talks to voluntary and community groups are undertaken, and DIAL staff have a presence on local and regional development bodies. DIAL Doncaster has fully accessible offices.

Other Services

Other services offered by DIAL Doncaster are:

- Access recommendations and audits
- Wheelchair hire for short term loans
- Photography Service for people needing passport, identity or blue badge photographs.
- Selling RADAR keys (national toilet scheme) and car stickers
- Charity shops for recycling goods and selling inexpensive items in deprived areas
- Hire of a holiday lodge on the Marton Mere site, Blackpool, that is fully adapted for disabled people
- Hire of a caravan on the Golden Sands site, Mablethorpe
- Hire of a high dependency changing unit
- Support with Personal Budgets
- Assistance with Blue Badge forms.

Achievements and Performance

Quality Marks

All staff, paid and unpaid, are responsible for delivering quality services, monitoring needs and developing new services to meet those needs.

Investors in People

DIAL Doncaster (and its predecessor, the unincorporated charity) was the first voluntary organisation in the country to achieve this accolade in 1997 and has been successfully assessed every three years since.

Advice Quality Standard (Previously Community Legal Service)

DIAL has "specialist" recognition in welfare benefits and "general help with case work" for disability.

ISO 9001

DIAL Doncaster has been successful this year in retaining this quality mark which will help when submitting tenders for Contracts from statutory bodies.

Investing in Volunteers

DIAL Doncaster was successful in achieving this quality standard in February 2011, recognising the excellent work the organisation does with volunteers.

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Customer First

DIAL Doncaster was successful in achieving this quality standard in February 2012. The assessor stated that of those applying only 30% passed at the first attempt.

Other Quality Marks

The organisation also has the CHAS Quality Mark and Positive about Disabled People Award.

Targets for April 2012 – March 2013

Our targets for the year under review were:

To retain the standard that improved the quality of volunteering and acknowledged the enormous contribution made by volunteers.

To continue supporting disabled people through the complex application process of personal budgets for social care.

To continue to represent, at Appeal Tribunals, people who have been refused eligible benefits.

To update and reprint DIAL's popular Disability Information Directory.

To continue to arrange physical activities and health related workshops for people from the BME communities.

To expand our premises to extend our services, e.g. more office visits for the welfare benefits clients, a counselling service and to hold in-house/external training sessions.

Targets are reviewed on an on-going basis.

Achievements against these targets

The Trustees, staff and volunteers have made strenuous efforts to achieve these targets

The achievements of the charity during the year include :-

Three DIAL Welfare Rights Officers are continuing to represent at Tribunals and 353 representations were undertaken during the year.

It was decided this year not to reprint the Disability Information Directory due to the impending changes to the Welfare Benefits system under the Welfare Reform Act 2012. The money was reallocated to purchase an additional touch screen kiosk, providing valuable information.

We have continued to arrange physical activities and health related workshops for people from the BME communities.

DIAL has expanded our premises to extend our services, e.g. more office visits for the welfare benefits clients, a counselling service and to hold in-house/external training sessions.

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FOR THE YEAR ENDED 31 MARCH 2013

Targets for April 2013 - March 2014

To retain the standard that improved the quality of volunteering and acknowledged the enormous contribution made by volunteers.

To continue supporting disabled people through the complex application process of personal budgets for social care.

To continue to represent, at Appeal Tribunals, for people who have been refused eligible benefits.

To continue to arrange craft sessions and health related workshops for people from the BME communities.

To continue with Disability Awareness sessions for young people.

To review our IT system and look at providing our home visiting staff with a mobile facility to access on-line services via the internet to assist clients in their own homes.

To recruit additional volunteers to offer a triage drop in service.

Targets are reviewed on an on-going basis.

Financial Review

Principal Funding Sources

Doncaster MBC continues to support DIAL Doncaster with core funding. During the year our core service was put out to tender. DIAL Doncaster was successful in securing an 18 month contract commencing in October 2012 for what is now known as the "Welfare Benefits Advice and Tribunal Service"

The Big Lottery Reaching Communities Fund continues to support a Helpline Adviser, BME Officer and Financial Inclusion Officer, and has granted additional funding for advice services to break the cycle of debt and deprivation. In addition the Big Lottery Advice Services Fund supported a Debt Adviser and Administrator, to enable vulnerable people to break the cycle of debt and deprivation.

The Coalfields Regeneration Trust Fund has granted funding for a Volunteer Co-ordinator.

Grants are generally for a maximum of three years and, as funders are not usually willing to finance existing projects, the Charity is still constantly searching for alternative sources of funding to enable it to continue these services and to become more sustainable.

Within DIAL's unrestricted funds there is an amount of **£109,289** held as a provision against costs arising from any necessary run down in activity due to reduction or withdrawal of funding. The sum is based upon operating costs (excluding the charity shops) for a period of three months together with the costs of staff redundancies. Fixed assets include an amount of **£34,049** in unrestricted funds and **£39,014** in restricted funds.

Donations have risen from **£2,609** in 2011/12 to **£4,772** in 2012/13. DIAL's core funding for developing existing services still remains extremely difficult and has again risen very little. The office sales including the Wheelchair Hire Service, RADAR keys, Blue Badge photos and car stickers are self supporting.

DIAL has had a successful year regarding funding but, as always, is still striving to look at ways of increasing its income to enable an extremely valuable service to continue for the local community.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2013

Investment Policy

Reserves policy

It is the policy of the organisation to maintain funds to provide reserves at a level which equates to approximately 3 months' run-down costs should the organisation lose its funding.

Plans for the future

DIAL Doncaster has a three-year Business Plan which sets out what the organisation is currently doing and how it intends to improve and develop over the next three years. The Plan is reviewed annually and brought to the Committee annually to discuss progress. The plan is drawn up following a one day workshop involving trustees, paid and unpaid staff.

At this workshop it was agreed that DIAL Doncaster should research avenues to become more sustainable and not rely entirely on grants. DIAL Doncaster is looking at charity shops, assets for hire and services such as access audits to help towards this.

All services provided should continue to be developed to help the growing needs of disabled people and those with ill health in the Doncaster area.

Provision of information to auditor

So far as each of the trustees is aware at the time the report is approved

- There is no relevant audit information of which the company's auditor is unaware; and
- The trustees have taken all reasonable steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The PKF (UK) LLP resigned during the year. The trustees appointed BDO LLP to fill the vacancy. A resolution to reappoint BDO LLP will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the Management Committee on *19 August 2013* and signed on its behalf by:



Dr S P Ekins

DIAL DONCASTER

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2013

The directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

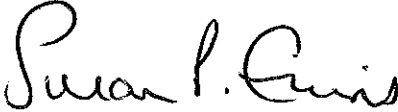
Company law requires the directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy, at any, time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Approved by the Directors on 19 August 2013 and signed on their behalf by:


Dr S P Ekins

DIAL DONCASTER

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DIAL DONCASTER

We have audited the financial statements of DIAL Doncaster for the year ended 31 March 2013 which comprise the statement of financial activities, including the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed as auditor under the Companies Act 2006 and report in accordance with that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Councils website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

DIAL DONCASTER

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DIAL DONCASTER**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report.

BDO UK

Craig Burton (Senior Statutory Auditor)
for and on behalf of BDO LLP, Statutory Auditor
19 September 2013
Sheffield, UK

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127)

DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2013

Incoming Resources	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Incoming resources from generated funds:					
Voluntary income					
Donations	2	4,772	-	4,772	2,609
Activities for generating funds					
Shop income		251,079	-	251,079	218,120
Investment income	3	2,315	-	2,315	570
Other income		22,067	1,528	23,595	15,008
Incoming resources from charitable activities:					
Grants and contracts	4	101,172	165,150	266,322	523,717
Total Incoming Resources		381,405	166,678	548,083	760,024
Resources expended					
Costs of generating funds	5	197,904	-	197,904	172,267
Charitable activities	6	140,050	294,053	434,103	436,407
Governance costs	7	9,752	-	9,752	10,620
Total resources expended		347,706	294,053	641,759	619,294
Net incoming/(outgoing) resources		33,699	(127,375)	(93,676)	140,730
Transfer between funds		(1,052)	1,052	-	-
Balances brought forward at 1 April 2012		336,044	169,724	505,768	365,038
Balances carried forward at 31 March 2013		368,691	43,401	412,092	505,768

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.


DIAL DONCASTER
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REGISTERED NUMBER: 04436063

BALANCE SHEET
AS AT 31 MARCH 2013

	Notes	£	2013 £	£	2012 £
Fixed Assets					
Tangible assets	13		73,063		87,230
Current Assets					
Debtors	14	30,290		7,734	
Cash at bank and in hand		329,312		434,796	
		359,602		442,530	
Creditors: amounts falling due within one year	15	20,573		23,992	
Net Current Assets			339,029		418,538
Net Assets			412,092		505,768
Funds					
Restricted funds	16		43,401		169,724
Unrestricted funds: designated	17		109,289		163,372
other			259,402		172,672
	18		412,092		505,768

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 19 August 2013.


Dr S P Ekins
 Chairperson

DIAL DONCASTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation of financial statements

The financial statements have been prepared under the historical cost basis and in accordance with the Financial Standard Reporting for Smaller Entities (effective April 2008) and the Statement of Recommended Practice – Accounting and Reporting for Charities (SORP 2005) issued by the Charity Commission in April 2005.

The financial statements have also been prepared in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of governance costs.

Designated funds are held as a provision against future costs arising from any necessary run down in activity due to reduction or withdrawal of funding of the charity by the main grant providers.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Items donated for resale through the charity's shops are included as incoming resources within activities for generating funds when they are sold.
- Donated assets, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES (continued)

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in Note 8.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	25% reducing balance
Fixtures, fittings and office equipment	20% reducing balance
Computer equipment	25% straight line

Assets for hire

- Blackpool holiday lodge 10% straight line
- Mablethorpe holiday caravan 10% straight line
- Mobile HDU 25% reducing balance

The charity does not capitalise assets that cost less than £500.

f) Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities evenly over the period of each lease.

g) Pensions

The charity operates a defined contribution pension scheme and the pension charge in the profit and loss account represents the amounts payable by the charity to the fund in respect of the period.

h) Realised gains and losses

Realised gains and losses arising on disposal of tangible fixed assets are included in the Statement of Financial Activities as an incoming resource for a gain and as resources expended for a loss.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

2. DONATIONS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Donations	4,772	-	4,772	2,609
	<hr/>	<hr/>	<hr/>	<hr/>

3. INVESTMENT INCOME

	2013 £	2012 £
Bank interest	2,315	570
	<hr/>	<hr/>

4. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTIVES

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Big Lottery Fund Grant:				
- Reaching Communities (1)	-	-	-	56,186
- Reaching Communities (2)	-	136,268	136,268	131,565
- Advice Services	-	-	-	65,656
- Supporting Change & Improvement (Schools)	-	-	-	9,779
- Supporting Change & Improvement (HBE)	-	-	-	9,900
- Doncaster Advice Service Partnership (DASP)	-	1,666	1,666	51,378
Coalfield Regeneration Trust:				
- Volunteer Coordinator	-	21,951	21,951	13,095
Doncaster Metropolitan Borough Council:				
- Local Authority	101,172	-	101,172	108,540
- Aiming High	-	-	-	50,000
Doncaster PCT	-	-	-	8,119
Lloyds TSB - Personalisation	-	-	-	12,500
NLDC	-	5,265	5,265	6,999
	<hr/>	<hr/>	<hr/>	<hr/>
	101,172	165,150	266,322	523,717
	<hr/>	<hr/>	<hr/>	<hr/>

DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

5. COSTS OF GENERATING FUNDS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Premises and operating costs	89,006	-	89,006	80,625
Payroll	108,898	-	108,898	91,642
	<u>197,904</u>	<u>-</u>	<u>197,904</u>	<u>172,267</u>

Costs of operating the charity shops have been included above.

6. DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Blackpool holiday home	6,847	-	6,847	5,857
Wheelchair costs	-	2,048	2,048	5,771
HDU	1,362	-	1,362	2,388
Mablethorpe holiday caravan	4,765	-	4,765	3,512
People carrier	-	-	-	1,095
Printing, stationery and advertising	603	1,211	1,814	2,290
Telephone and postage	2,316	3,690	6,006	6,992
Sundries	3,283	528	3,811	1,687
Repairs	6,402	45	6,447	671
Computer Supplies	3,058	-	3,058	448
Payroll	77,234	210,027	287,261	310,034
Staff training and expenses	1,597	11,730	13,327	4,333
Rent and utilities	13,807	10,882	24,689	21,466
Promotion	(626)	9,588	8,962	12,377
Motor expenses	2,545	10,581	13,126	13,326
Subscriptions	434	-	434	407
Volunteer expenses	1,124	4,430	5,554	4,169
Depreciation	9,423	9,707	19,130	21,121
Loss on disposals	1,197	11,567	12,764	457
Radar keys	428	-	428	-
Insurance	-	1,600	1,600	3,994
Professional charges	194	1,600	1,794	2,714
Recruitment	-	-	-	795
Workshops and exercise classes	-	4,819	4,819	4,283
Quality marks	3,990	-	3,990	5,616
Publication	67	-	67	604
	<u>140,050</u>	<u>294,053</u>	<u>434,103</u>	<u>436,407</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

7. GOVERNANCE COSTS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Payroll	6,000	-	6,000	5,850
Professional	2,800	-	2,800	2,800
Insurance	758	-	758	1,860
Bank charges	194	-	194	110
	<hr/>		<hr/>	
	9,752	-	9,752	10,620
	<hr/> <hr/>		<hr/> <hr/>	

8. GOVERNANCE COSTS (BASIS OF ALLOCATION)

Governance costs are calculated as follows:

- An apportionment of wages based on staff time of the wages of workers
- The audit fees for the organisation
- An apportionment of the insurance fees for the organisation
- The bank charges for the organisation

9. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2013 £	2012 £
Depreciation	19,130	21,121
Loss on disposal of fixed assets	12,764	457
Auditor's remuneration:		
- audit	2,800	2,800
- other services	1,600	1,600
	<hr/>	<hr/>

DIAL DONCASTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

10. STAFF COSTS AND NUMBERS

Staff costs were as follows:	2013 £	2012 £
Salaries and wages	428,370	416,109
Volunteers	15,204	12,233
Training costs and recruitment	14,132	5,268
	<hr/> 457,706	<hr/> 433,610

No employee earned more than £60,000 per annum.

Average number of employees	2013 Number	2012 Number
Staff	22	21
Volunteers	49	39

11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No members of the Management Committee received any remuneration during the year. No travel costs were reimbursed to members of the Management Committee.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2012: Nil).

12. TAXATION

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

No tax charge arose in the period.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

13. TANGIBLE FIXED ASSETS

	Motor vehicles, fixtures, fittings & computer equipment £	Assets for Hire £	Total £
Cost or valuation			
At 1 April 2012	134,644	58,096	192,740
Additions	17,727	-	17,727
Disposals	(28,786)	-	(28,786)
	<hr/>	<hr/>	<hr/>
At 31 March 2013	123,585	58,096	181,681
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2012	88,718	16,792	105,510
Charge for the year	10,901	8,229	19,130
Eliminated on disposals	(16,022)	-	(16,022)
	<hr/>	<hr/>	<hr/>
At 31 March 2013	83,597	25,021	108,618
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2013	39,988	33,075	73,063
	<hr/>	<hr/>	<hr/>
At 1 April 2012	45,926	41,304	87,230
	<hr/>	<hr/>	<hr/>

14. DEBTORS

	2013 £	2012 £
Prepayments and accrued income	30,290	7,734
	<hr/>	<hr/>

15. CREDITORS: Amounts falling due within one year

	2013 £	2012 £
Taxation and social security	8,068	8,712
Other creditors and deferred income	12,505	15,280
	<hr/>	<hr/>
	20,573	23,992
	<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

16. RESTRICTED FUNDS

	Balance 01.04.12 £	Movement in resources		Fund Transfer £	Balance 31.03.13 £
		Incoming £	Outgoing £		
Big Lottery Fund Grant:					
- Reaching Communities	-	136,268	132,318	-	3,950
- Advice Services	65,656	-	65,695	39	-
- Supporting Change & Improvement					
- Schools	9,779	-	9,969	190	-
- HBE	9,900	-	9,900	-	-
- Doncaster Advice Service Partnership	3,727	1,666	6,154	761	-
Lloyds TSB – personalisation	11,018	-	11,080	62	-
NLDC	6,783	1,001	7,784	-	-
NLDC (1)	-	4,264	2,672	-	1,592
Coalfield Regeneration Trust:					
- Van	7,450	-	2,499	-	4,951
- Security	2,264	-	612	-	1,652
- Volunteer Co-ordinator	2,359	21,951	24,310	-	-
Wheelchair Hire Service	4,023	1,528	2,225	-	3,326
Clothworkers Foundation - Van	4,595	-	1,149	-	3,446
DMBC Aiming High					
- People Carrier	11,567	-	11,567	-	-
- HDU	19,675	-	4,919	-	14,756
- Mablethorpe Caravan	10,928	-	1,200	-	9,728
	<u>169,724</u>	<u>166,678</u>	<u>294,053</u>	<u>1,052</u>	<u>43,401</u>

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FOR THE YEAR ENDED 31 MARCH 2013

16. RESTRICTED FUNDS (continued)

Big Lottery Fund

The Big Lottery Fund has supported the following projects:

Reaching Communities - Health, Fitness and Finance for Hard to Reach Groups project. This employs a Financial Inclusion Officer, who is working to alleviate poverty amongst disabled, vulnerable and disadvantaged people by teaching them to maximise their income and manage outgoings to reduce potential debt problems. The Helpline Adviser, who is providing help and assistance via the telephone helpline on subjects such as, welfare rights, services and opportunities available to disabled and vulnerable people. The Black and Minority Ethnic Officer who is providing information, advice and advocacy for clients within the ethnic minority communities via the telephone helpline, outreach venues and talks. A part time Administration Officer is supporting the project.

Advice Services – this funds 1 full time Debt Adviser and 1 part time Admin support. It will enable vulnerable people to break the cycle of debt and deprivation by being educated to budget money, maximise their incomes and plan future finances, helping to improve their quality of life and gain more independence and self esteem.

Supporting Change & Improvement

- This funding allows DIAL Doncaster to conduct a full evaluation and review of the Disability Awareness training previously delivered in schools. To improve and outline any gaps for the benefit of the school children.
- This funding enables further training for our Helpline staff with regard to the Personal Independence Payment training, the welfare benefit replacing Disability Living Allowance. To enable further training on personalisation. To train Trustees and senior members of staff in managing change, moving from grants to contracts and working towards financial stability. An away day is to be held to reshape DIAL Doncaster's services.

Doncaster Advice Service Partnership (DASP) is a network of agencies who provide specialist advice. The partnership includes, Doncaster CAB, Doncaster Housing Advice Centre along with DIAL Doncaster. This project provides advice and support for housing, debt, welfare benefits and community care issues.

Lloyds TSB Foundation

This project employs 1 part time Personalisation Advice Worker, who is providing impartial information, advice and support with personal budgets, so that service users can make informed choices to enhance their lifestyle.

Neighbourhood Learning in Deprived Communities and Neighbourhood Learning in Deprived Communities (1)

This project gives volunteering opportunities to disabled people. The aim is to give provide training and mentoring to disabled people to enable them to gain confidence, learn new skills and have a better prospect of employment.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

16. RESTRICTED FUNDS (continued)

Coalfields Regeneration Trust

The Coalfields Regeneration Trust has supported the following projects:

Capital funding has been received for a van to enable DIAL's Charity Shops to make collections and deliveries, and to take equipment to schools for disability awareness training.

Funding was received for capital items to enable better security for the Armthorpe Charity Shop. This has provided an external security shutter, and internal alarm system.

Volunteer Co-Ordinator - This project will employ 1 Volunteer Co-Ordinator who will work closely with the Volunteer Recruitment Team to recruit Volunteers. To co-ordinate and manage the volunteers and the relationships they come into contact with e.g. Charity Shop Managers, Line Managers and other Volunteers. They will support Volunteers and organise inductions, training programmes and placements. They will motivate and mentor Volunteers in their roles by offering advice and information.

Wheelchair Hire

The wheelchair hire generates income by hiring out wheelchairs on a short-term loan basis. This income keeps the wheelchairs in good working order with maintenance and repairs carried out regularly. As and when funds are available new wheelchairs are purchased.

Clothworkers Foundation

Capital funding received for a new van to enable DIAL's Charity Shops to make collections and deliveries.

Doncaster Metropolitan Borough Council

DIAL Doncaster is working in partnership with Children's Disability Team Aiming High, for the Disabled Children's Project. The Aiming High Team have gifted DIAL Doncaster with a Mobile High Dependency Changing Unit and a Static Caravan at Mablethorpe. The Aiming High Team commission short breaks for disabled children and young people.

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17. DESIGNATED FUNDS

A part of the accumulated balance of unrestricted funds is held as a provision against future costs arising from any necessary run down in activity due to reduction or withdrawal of funding of the charity by our main grant providers. The sum, which is estimated would be required, is based upon operating costs (excluding the charity shops) for a period of three months, together with the costs of staff redundancies.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Included in the restricted fund balance of **£43,401** above are fixed assets amounting to **£39,014** held by the charity. The split of the restricted funds to include fixed assets is as follows:

	Tangible Fixed Assets £	Net Current Assets £	Total £
Big Lottery	3,950	-	3,950
NLDC (1)	-	1,592	1,592
Coalfields Regeneration Trust			
- Van	4,951	-	4,951
- Security	1,652	-	1,652
Wheelchair Hire Service	531	2,795	3,326
Clothworkers Foundation – Van	3,446	-	3,446
DMBC Aiming High			
- HDU	14,756	-	14,756
- Mablethorpe Caravan	9,728	-	9,728
	<hr/> 39,014	<hr/> 4,387	<hr/> 43,401
Restricted funds	39,014	4,387	43,401
Designated funds	-	109,289	109,289
Unrestricted funds	34,049	225,353	259,402
	<hr/> 73,063	<hr/> 339,029	<hr/> 412,092

Due to the nature of the charity, it is impracticable to fully segregate fixed assets between those used for direct charitable purposes and those used for other purposes.

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19. OTHER COMMITMENTS

At 31 March 2013 the charity had annual commitments under operating leases as follows:

	2013	2012
	£	£
Expiry date:		
Within one year	10,250	13,750
Between one and five years	28,237	29,237
After five years	9,162	21,162
	<hr/>	<hr/>

20. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pensions cost charge represents contributions payable by the company to the fund and amounted to **£15,687** (2012: - £13,740). No contributions were included in creditors at the balance sheet date (2012 - £NIL).